

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 02<sup>nd</sup> August, 2024**

**No. 386**

**GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT, COMMERCIAL TAXES DIVISION  
DEORALI GANGTOK-737102---**

**No: GOS/CTD/2005-06/12-A2(40)/VOL-II/01**

**Dated: 30.07.2024**

**NOTIFICATION**

In exercise of powers conferred by Section 4(1A) of the Sikkim Transport Infrastructure Development Fund Act, 2004 the State Government is hereby pleased to revise the rates of Cess prescribed in the First Schedule to the Act, in the interest of the general public, as mentioned under column III in the Table below, on every sale or self-consumption or utilization for commercial purpose or consumption in the process of manufacturing of goods, or execution of works contract, or operation of machine, equipment or motor vehicles employed for any commercial activities, by importing from outside the State by making purchase or otherwise, of items specified under Column II in the Table below:-

<b>Sl. No.</b>	<b>Description of item</b>	<b>Rate of Cess</b>
I	II	III
1	High Speed Diesel	Rs. 3.50 per liter
2	Motor Spirit (commonly known as Petrol)	Rs. 4.00 per liter

This notification shall come into effect from Thursday the 01<sup>st</sup> of August 2024.

**Commissioner of Commercial Taxes**